



**NEW HAMPSHIRE**  
**Non-Resident Personal**  
**Property Transfer**  
**Tax Booklet**

This booklet contains:

**FORM DP-147**

**General Instructions**

**FORM DP-146**

**FORM DP-146-ES**

This booklet contains the New Hampshire tax forms and instructions necessary for filing the Non-Resident Personal Property Transfer Tax Return and estimated payments.

**NEW HAMPSHIRE NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN:** A tax return is required for deaths after July 31, 1991 for any non-resident decedent owning tangible personal property in New Hampshire.

**DUE DATE: The return is due no later than 9 months from the date of death.**

**EXTENSIONS:** To obtain an extension of time to file Form DP-146, an extension request, Form DP-147, must be filed with the department prior to the due date of the return. Please note, however, that an extension of time to file a return does not extend the time to pay the tax.

**NEED HELP OR FORMS:** Copies of forms, laws and administrative rules may be obtained from our website at <http://www.state.nh.us/revenue> or by contacting the Audit Division taxpayer assistance between 8:00 am and 4:30 pm at (603) 271-2580. Hearing or speech impaired individuals may call TDD Access:Relay NH 1-800-735-2964.

Services provided by the Department of Revenue Administration are compliant with the requirements of Title II of the Americans with Disabilities Act of 1990.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR 6-MONTH EXTENSION OF TIME TO FILE  
NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN**

FOR DRA USE ONLY

**A PROBATE COURT APPROVED EXTENSION (FORM 77-A) WILL NOT BE ACCEPTED AS AN EXTENSION  
TO FILE THE DP-146 NEW HAMPSHIRE NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN**

<b>IMPORTANT</b>	The New Hampshire Department of Revenue Administration requires a Form DP-147 Extension of Time to File for all Non-Resident Personal Property Transfer Tax Returns for executors/administrators unable to meet the 9 month filing requirement.
<b>WHEN TO FILE</b>	This form must be filed on or before the due date of the return in order to receive a 6 month extension of time to file the return.
<b>ADDITIONAL TIME</b>	Extension requests for a period longer than 6 months must be accompanied by a letter of explanation.
<b>WHERE TO FILE</b>	The New Hampshire Department of Revenue Administration, 45 Chenell Drive, PO Box 637, Concord, NH 03302-0637.
<b>NEED HELP</b>	Call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**APPLICATION FOR 6-MONTH EXTENSION OF TIME TO FILE  
NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN**

**An extension of time for filing a return shall NOT extend the time for the payment of the tax due.**

PLEASE PRINT OR TYPE	ESTATE OF:	LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH
	DOMICILE AT DATE OF DEATH:	ADDRESS	CITY/TOWN	STATE	COUNTY	PROBATE NO.
	NAME OF EXECUTOR/ADMINISTRATOR:	LAST NAME	FIRST NAME	MIDDLE INITIAL	EXECUTOR'S SSN OR FEIN	
	EXECUTOR/ADMINISTRATOR:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

**TAX PAYMENT SCHEDULE**

1	Enter 100% of the tax determined to be due .....	1	\$
2	LESS: Credits and payments of estimated tax .....	2	\$
3	BALANCE DUE: Make check payable to: <b>State of New Hampshire</b> .....	3	\$

**Send remittance with this form. DO NOT USE the estimate form (DP-146 ES) when requesting an extension.**

Under penalties of perjury, I declare that I have examined this application, and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

FOR DRA USE ONLY

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 637  
CONCORD NH 03302-0637

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LEGACY, SUCCESSION AND ESTATES**  
GLOSSARY OF TERMS

<b>ACCOUNT</b>	The accounting, which includes all the assets received and expenses paid by the executor or administrator, to be filed with the Probate Court.
<b>ADMINISTRATOR</b>	A person appointed by the court to manage the assets and liabilities of the decedent.
<b>ALTERNATE VALUE</b>	The value of an asset as determined 6 months after the date of death.
<b>BEQUEATH</b>	To give real and personal property by Will to another.
<b>BEQUEST</b>	The act of giving property by Will.
<b>DATE OF DEATH</b>	The date of the decedent's death.
<b>DECEDENT</b>	The person who is no longer living.
<b>DISCLAIMER</b>	The rejection, refusal, or renunciation of interest, right, or property which passed at the date of death of a decedent.
<b>ESTATE</b>	Probate and non-probate assets.
<b>EXECUTOR</b>	A person appointed by the decedent to carry out the requests of the Will.
<b>FAIR MARKET VALUE</b>	A price at which a willing seller and a willing buyer will trade.
<b>FIDUCIARY</b>	A person or institution who manages money or property for another.
<b>GIFTS</b>	Something voluntarily transferred by one person to another without compensation.
<b>GROSS ESTATE</b>	All real and personal property in which the decedent had an interest.
<b>HEIR</b>	A person who inherits under the laws of intestacy without a Will.
<b>INTESTATE LAWS</b>	Laws which prescribe the disposition of assets for persons who die without a Will or Testament.
<b>JOINT TENANT</b>	A term used to express a common property interest or a common liability incurred by two or more persons.
<b>JOINT TRANSFER</b>	A transfer of real or personal property between joint tenants.
<b>LEGACY</b>	The disposition by a last Will and Testament of personal or real property or interests.
<b>LEGATEE</b>	A person who receives an interest in personal or real property from a decedent under a Will.
<b>NET ESTATE</b>	The difference between the assets and the debts and expenses of an estate.
<b>PERSONAL PROPERTY</b>	Property other than real property.
<b>PROBATE ESTATE</b>	The property of a decedent that is subject to administration by the executor or the administrator.
<b>PROMISSORY NOTE</b>	A promise or agreement in writing to pay a specific sum at the time therein limited, or on demand or at sight to a person therein named or to its owner or bearer.
<b>PUBLIC CHARITY</b>	An organization which qualifies as an exempt organization under Section 501(C)(3) of the Internal Revenue Code of 1986 or its predecessor section.
<b>REAL ESTATE/ REAL PROPERTY</b>	Property that is permanent, fixed and immovable and includes all land and buildings thereon.
<b>REST &amp; RESIDUE</b>	Remainder of the estate after debts, expenses of administration and specific bequests to legatees have been satisfied.
<b>SPECIFIC BEQUEST</b>	A gift by Will of a certain article or part of an estate to a legatee.
<b>SPOUSE</b>	One's husband or wife; and, "surviving spouse," is one of a married pair who outlives the other.
<b>SUCCESSION</b>	The transmission of the rights and obligation of a deceased person to his or her heirs.
<b>TANGIBLE PERSONAL PROPERTY</b>	Personal property which has physical substance.
<b>TENANT IN COMMON</b>	Ownership by two or more persons, each owning an undivided share of the whole.
<b>TRANSFERS</b>	A conveyance of rights, title or interest in real or personal property from one person to another.
<b>TRUST</b>	A right of property, real or personal, held by one party for the benefit of another.

STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN**

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

<b>STEP 1</b> <b>NAME</b> <b>ADDRESS</b> <b>SSN</b> <b>FEIN</b>	ESTATE OF:	LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH
	DOMICILE AT DATE OF DEATH:	STREET	CITY/TOWN	STATE	COUNTY	PROBATE NO.
	NAME OF EXECUTOR/ADMINISTRATOR:	LAST NAME	FIRST NAME	MIDDLE INITIAL	EXECUTOR/ADMINISTRATOR SSN OR FEIN	
	EXECUTOR/ADMINISTRATOR ADDRESS:	STREET	CITY/TOWN	STATE	ZIP CODE	

<b>STEP 2</b> <b>POWER</b> <b>OF</b> <b>ATTORNEY</b>	Authorization is granted to the representative listed below to receive confidential tax information under RSA 21-J:14 and to act as the estate's representative before the NH Department of Revenue Administration.					
	NAME OF REPRESENTATIVE:	STREET	CITY/TOWN	STATE	ZIP CODE	(AREA CODE) TELEPHONE NO.
	SIGNATURE OF EXECUTOR/ADMINISTRATOR: (THIS LINE MUST BE SIGNED TO GRANT A POWER OF ATTORNEY)					

<b>STEP 3</b> <b>ANSWER</b> <b>QUESTIONS</b>	Did the decedent own any real estate in New Hampshire? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, list location _____
	Does the decedent's gross estate total \$650,000 or more for 1999 or \$675,000 or more for 2000? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, a NH 706 Estate Tax Return must be filed. (See instructions for other years gross amounts).
	Is this an <input type="checkbox"/> Initial Return or <input type="checkbox"/> Amended Return?

<b>STEP 4</b> <b>PERSONAL</b> <b>PROPERTY</b> <b>LOCATION</b>	PERSONAL PROPERTY LOCATED IN NEW HAMPSHIRE				
	A DESCRIPTION OF PERSONAL PROPERTY	B LOCATION OF PROPERTY	C OWNERSHIP JOINT INDIVIDUAL		D FAIR MARKET VALUE OF PROPERTY
	1				
	2				
	3				
	4				
	5				
	6				
	7 Total amount from supplemental (attached)				
	8 Total Value of Personal Property (sum of lines 1-7)				

<b>STEP 5</b> <b>TOTAL</b> <b>TAXABLE</b> <b>ESTATE,</b> <b>CREDITS</b> <b>AND</b> <b>PAYMENTS</b>	9 <b>TOTAL TAXABLE ESTATE</b> (Total of Line 8, Column D). . . . . 9	
	10 NH Non-Resident Personal Property Transfer Tax (Line 9 x 2%). . . . . 10	
	11 Credits and Payments:	
	(a) Estimated tax paid . . . . . 11(a)	
	(b) Tax paid with application for extension. . . . . 11(b)	
	(c) Tax paid with original return . . . . . 11(c)	
	(d) Other credits or payments (Attach explanation) . . . . . 11(d)	
	11 <b>TOTAL CREDITS.</b> . . . . 11	
	12 Balance of tax due (Line 10 less Line 11) . . . . . 12	
	13 Additions to tax:	
(a) Interest . . . . . 13(a)		
(b) Failure to pay . . . . . 13(b)		
(c) Failure to file. . . . . 13(c)		
13 <b>TOTAL ADDITIONS TO TAX</b> . . . . . 13		

<b>STEP 6</b> <b>BALANCE DUE</b> <b>OR REFUND</b>	14 <b>Balance Due</b> (Line 12 plus Line 13) Make check payable to: State of New Hampshire. . . . . 14	
	15 <b>Refund Due</b> (Line 11 less Line 10 adjusted by Line 13) . . . . . 15	

<b>STEP 7</b> <b>SIGNATURE</b>	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.
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FOR DRA USE ONLY

SIGNATURE OF EXECUTOR/ADMINISTRATOR	DATE	SIGNATURE OF PREPARER IF OTHER THAN EXECUTOR/ADMINISTRATOR	DATE
		PREPARER'S TAX IDENTIFICATION NUMBER	
		PREPARER'S ADDRESS	
		CITY/TOWN, STATE & ZIP CODE	

MAIL  
TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN**  
GENERAL INSTRUCTIONS

WHO MUST FILE	The executor or administrator of any non-resident decedent owning tangible personal property in New Hampshire must file a New Hampshire Non-Resident Personal Property Transfer Tax Return. A non-resident decedent is someone who did not claim New Hampshire as their legal residence. Tangible personal property is personal property which has physical substance such as furniture, boat, car, etc. Stocks or bank accounts are <b>not</b> tangible personal property.																						
WHAT TO FILE	You must file the DP-146 New Hampshire Non-Resident Personal Property Transfer Tax Return along with full payment of tax within 9 months from the decedent's date of death. If the return cannot be filed on time, then an extension, Form DP-147, must be filed with full payment if a tax is due. If more than a 6 month extension is needed, you must attach a letter of explanation.																						
WHEN TO FILE	The New Hampshire Non-Resident Personal Property Transfer Tax Return and payment are due 9 months from the decedent's date of death.																						
WHERE TO FILE	NH DEPARTMENT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD, NEW HAMPSHIRE 03302-0637 <b>FACSIMILE DOCUMENTS ARE NOT ACCEPTED</b>																						
CONFIDENTIAL INFORMATION	<p>Disclosure of Social Security Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03 and 1308.04(a). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i).</p> <p>Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.</p> <p>The failure to provide Social Security Numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with Social Security Account Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments that may result in increased tax liability.</p>																						
EXTENSION TO FILE	The New Hampshire Department of Revenue Administration requires Form DP-147, a request for a 6 month Extension of Time to File, for all New Hampshire Non-Resident Personal Property Transfer Tax Returns filed by taxpayers unable to meet the 9 month filing requirement. The Form DP-147 must be filed with the department prior to the due date of the return in order to be considered timely. Extension requests for a period in excess of 6 months must be accompanied by a letter of explanation. <b>A Probate Court approved extension (Form 77A) will not be accepted as an extension to file the Form DP-146 New Hampshire Non-Resident Personal Property Transfer Tax Return.</b>																						
PAYMENT OF ESTIMATED TAX	An executor or administrator may make an estimated payment of the tax liability using Form DP-146-ES, Estimated Non-Resident Personal Property Transfer Tax Payment form.																						
ROUNDING OFF TO WHOLE DOLLARS	Money items on all New Hampshire Non-Resident Personal Property Transfer Tax forms may be rounded off to the nearest whole dollar.																						
NEED FORMS OR HELP	Forms are available at each county Probate Court, from our website at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> or by calling the Department's forms line (603) 271-2192, 24 hours a day, 7 days a week. For taxpayer assistance, call the New Hampshire Department of Revenue Administration, Audit Division at (603) 271-2580, Monday through Friday, 8:00 am to 4:30 pm. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.																						
PROBATE COURT	Questions regarding Probate Court documents of filing should be directed to the Probate Court in the County where the property is located. <table><tr><td>Belknap County</td><td>(603) 524-0903</td><td>Hillsborough County</td><td>(603) 882-1231</td></tr><tr><td>Carroll County</td><td>(603) 539-4123</td><td>Merrimack County</td><td>(603) 224-9589</td></tr><tr><td>Cheshire County</td><td>(603) 357-7786</td><td>Rockingham County</td><td>(603) 642-7117</td></tr><tr><td>Coos County</td><td>(603) 788-2001</td><td>Stratford County</td><td>(603) 742-2550</td></tr><tr><td>Grafton County</td><td>(603) 787-6931</td><td>Sullivan County</td><td>(603) 863-3150</td></tr></table>			Belknap County	(603) 524-0903	Hillsborough County	(603) 882-1231	Carroll County	(603) 539-4123	Merrimack County	(603) 224-9589	Cheshire County	(603) 357-7786	Rockingham County	(603) 642-7117	Coos County	(603) 788-2001	Stratford County	(603) 742-2550	Grafton County	(603) 787-6931	Sullivan County	(603) 863-3150
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN**  
LINE-BY-LINE INSTRUCTIONS

<b>STEP 1</b>	Type or print the name of the decedent, the domicile of the decedent at date of death, the decedent's social security number, the date of death, and the probate number, if applicable. Type or print the executor or administrator name, address and social security number or federal employer identification number.																															
<b>STEP 2</b>	Complete this section if someone other than the executor or administrator will represent the estate on matters dealing with this tax return. <b>THE EXECUTOR OR ADMINISTRATOR MUST SIGN ON THIS LINE IN ADDITION TO SIGNING THE RETURN FOR THE POWER OF ATTORNEY TO BE EFFECTIVE.</b>																															
<b>STEP 3</b>	<p>Check the Initial Return box only if this is the first Form DP-146 Return that has ever been filed. Check the Amended Return box if this is the second (or additional) return that has been filed for this estate. Attach a copy of approved Federal Extension request.</p> <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>Calendar Year</u></td><td style="text-align: center;"><u>Credit Amount</u></td><td style="text-align: center;"><u>Calendar Year</u></td><td style="text-align: center;"><u>Credit Amount</u></td></tr> <tr> <td style="text-align: center;">1998</td><td style="text-align: center;">\$ 625,000</td><td style="text-align: center;">2002 &amp; 2003</td><td style="text-align: center;">\$ 700,000</td></tr> <tr> <td style="text-align: center;">1999</td><td style="text-align: center;">\$ 650,000</td><td style="text-align: center;">2004</td><td style="text-align: center;">\$ 850,000</td></tr> <tr> <td style="text-align: center;">2000</td><td style="text-align: center;">\$ 675,000</td><td style="text-align: center;">2005</td><td style="text-align: center;">\$ 950,000</td></tr> <tr> <td style="text-align: center;">2001</td><td style="text-align: center;">\$ 675,000</td><td style="text-align: center;">2006</td><td style="text-align: center;">\$1,000,000</td></tr> </table>	<u>Calendar Year</u>	<u>Credit Amount</u>	<u>Calendar Year</u>	<u>Credit Amount</u>	1998	\$ 625,000	2002 & 2003	\$ 700,000	1999	\$ 650,000	2004	\$ 850,000	2000	\$ 675,000	2005	\$ 950,000	2001	\$ 675,000	2006	\$1,000,000											
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<b>STEP 4</b>	<p>Column (A) Enter a description of the personal property held on behalf of the non-resident decedent.</p> <p>Column (B) Enter the city or town where the property is located.</p> <p>Column (C) Indicate whether the property was jointly or individually held by placing an X in the appropriate column.</p> <p>Column (D) Enter the fair market value of the property as of the decedent's date of death. If jointly held, enter the fair market value of the decedent's share of the property as of the date of death. If there are insufficient lines to list all property held, attach a supplemental schedule using the same format. Enter, on Line 7, the total amount from the supplemental schedule. Enter on Line 8, the total sum of Lines 1-7.</p>																															
<b>STEP 5</b>	<p>Line 9 Enter the total from Column D, Line 8.</p> <p>Line 10 Multiply Line 9 by the 2% tax rate and enter the amount on Line 10.</p> <p>Line 11 (a) Enter the amount of estimated tax paid with Form DP-146-ES.</p> <p style="padding-left: 20px;">(b) Enter the amount paid with Form DP-147 application for extension.</p> <p style="padding-left: 20px;">(c) Enter the amount paid with the original return.</p> <p style="padding-left: 20px;">(d) Enter any other credits or payments and attach an explanation.</p> <p>Line 11 Enter the sum of Lines 11(a) through 11(d).</p> <p>Line 12 Enter the amount of Line 10 less Line 11.</p> <p>Line 13 (a) INTEREST: Interest is calculated on the balance of tax due (line 12) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <div style="margin-top: 20px;"> <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">_____</td><td style="text-align: center;">x</td><td style="text-align: center;">_____</td><td style="text-align: center;">x</td><td style="text-align: center;">_____</td><td style="text-align: center;">=</td><td style="text-align: center;">_____</td><td style="text-align: right;">Enter on line 13(a).</td></tr> <tr> <td style="text-align: center;">Tax Due (line 12)</td><td></td><td style="text-align: center;">Number of days</td><td></td><td style="text-align: center;">(see decimal rate below)</td><td></td><td style="text-align: center;">Interest due</td><td></td></tr> </table> </div> <p><b>NOTE:</b> The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates in any other year)</p> <table style="width: 100%; border: 1px solid black; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">PERIOD</th><th style="text-align: center;">RATE</th><th style="text-align: center;">DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1/1/2001 - 12/31/2001</td><td style="text-align: center;">11%</td><td style="text-align: center;">.000301</td></tr> <tr> <td style="text-align: center;">1/1/1999 - 12/31/2000</td><td style="text-align: center;">10%</td><td style="text-align: center;">.000274</td></tr> <tr> <td style="text-align: center;">1/1/1998 - 12/31/1998</td><td style="text-align: center;">11%</td><td style="text-align: center;">.000301</td></tr> <tr> <td style="text-align: center;">Prior to 1/1/98</td><td style="text-align: center;">15%</td><td style="text-align: center;">.000411</td></tr> </tbody> </table> <p style="margin-top: 10px;">(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the executor/administrator fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p style="margin-top: 10px;">(c) FAILURE TO FILE: An executor/administrator failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p>Line 13 Enter the total of Lines 13(a), 13(b) and 13(c).</p>	_____	x	_____	x	_____	=	_____	Enter on line 13(a).	Tax Due (line 12)		Number of days		(see decimal rate below)		Interest due		PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411
_____	x	_____	x	_____	=	_____	Enter on line 13(a).																									
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<b>STEP 6</b>	<p>Line 14 If the total tax (Line 10) plus interest and penalties (Line 13) is greater than the amount previously paid, (Line 11), then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to the State of New Hampshire. To ensure that the check is credited to the proper account, please put the decedent's name and social security number on the check.</p> <p>Line 15 If the total tax (Line 10) plus interest and penalties (Line 13) is less than the amount previously paid, (Line 11), then you have overpaid the tax and a refund is due. Enter the amount on Line 15. Please allow 12 weeks for processing your refund.</p>																															
<b>STEP 7</b>	The return must be dated and signed in ink by the executor or administrator. If the return was completed by a paid preparer, then the preparer must also sign and date the return. The preparer must also enter their Federal Employer Identification Number or Preparer's Tax Identification Number and complete address.																															

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED NON-RESIDENT PERSONAL  
PROPERTY TRANSFER TAX**  
INSTRUCTIONS

<b>WHEN</b>	An estimate payment of the tax due may be made prior to 9 months from the date of death, even if the tax return is under Federal Extension. 100% of the tax due must be paid on or before 9 months from the date of death regardless of whether estimated payments are made.
<b>WHERE</b>	New Hampshire Department of Revenue Administration, PO Box 637, Concord, NH 03302-0637.
<b>NEED HELP</b>	Call the New Hampshire Department of Revenue Administration, Audit Division (603) 271-2580. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

(cut along this line)

FORM  
DP-146-ES  
172

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED NON-RESIDENT PERSONAL  
PROPERTY TRANSFER TAX**

FOR DRA USE ONLY

**PAYMENT FORM**  
Due: On or Before  
Nine Months From  
Date of Death

**Please Print or Type**

ESTATE OF:	LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEDENT'S SSN	DATE OF DEATH
DOMICILE AT DATE OF DEATH:	ADDRESS	CITY/TOWN	STATE	COUNTY	PROBATE NUMBER
NAME OF EXECUTOR/ADMINISTRATOR:	LAST NAME	FIRST NAME	MIDDLE INITIAL	EXECUTOR/ADMINISTRATOR SSN OR FEIN	
EXECUTOR/ADMINISTRATOR:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

MAIL NH DEPT OF REVENUE ADMINISTRATION  
TO: DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

Amount of This Payment \$

Make checks payable to: **STATE OF NEW HAMPSHIRE**  
**Enclose, but do not staple or tape, your payment**  
**with this estimate. Do not file a \$0 estimate.**

DP-146-ES  
Rev. 11/00

(cut along this line)

FORM  
DP-146-ES  
172

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED NON-RESIDENT PERSONAL  
PROPERTY TRANSFER TAX**

FOR DRA USE ONLY

**PAYMENT FORM**  
Due: On or Before  
Nine Months From  
Date of Death

**PLEASE PRINT OR TYPE**

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